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HARVEY B. JACOBSON, JR
 JOHN CLARKE HOLMAN
 SIMOR L. MOSKOWITZ
 ALLEN S. MELSER
 MICHAEL R. SLOBASKY
 MARSHA G. GENTNER
 JONATHAN L. SCHERER
 IRWIN M. AISENBERG
 GEORGE W. LEWIS
 WILLIAM E. PLAYER
 YOON S. HAM
 PHILIP L. O'NEILL
 LINDA J. SHAPIRO
 LEESA N. WEISS
 SUZIN C. BAILEY*
 MATTHEW J. CUCCIAS
 DANIEL K. DORSEY
 SUZANNAH K. SUNDBY*

LAW OFFICES OF
JACOBSON HOLMAN
 PROFESSIONAL LIMITED LIABILITY COMPANY
 400 SEVENTH STREET, N. W.
 WASHINGTON, D. C. 20004

(202) 638-6666

YOON S. HAM
 Direct: (202) 662-8483
 yham@jhip.com

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JACOBSON HOLMAN STERN
 —
 OF COUNSEL
 MARVIN R. STERN
 NATHANIEL A. HUMPHREY
 —
 TELEFAX:
 (202) 393-5350
 (202) 393-5351
 (202) 393-5352
 E-MAIL IP@JHIP.COM
 INTERNET WWW.JHIP.COM
 *BAR OTHER THAN DC

Honorable Commissioner for Patents
 Washington, D.C. 20231

Sir:

Transmitted herewith for filing is the patent application in the names of:

Jung-Im KIM of Daejeon, Republic of Korea; and
 Seung Chan BANG of Daejeon, Republic of Korea,

For TURBO CODE ENCODER AND CODE RATE DECREASING METHOD THEREOF. The application comprises a 14-page specification including 9 claims (2 independents) and Abstract, 4 sheets of drawings (Figs. 1-4), and a Declaration and Power of Attorney.

The above-mentioned applicants qualify for small entity status.

Accompanying this application for filing is:

Assignment document, cover sheet and \$40.00 fee for recordation of Assignment.

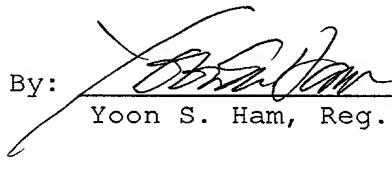
The filing fee has been calculated as shown:

Small Entity	\$ 370.00
Total Claims=09; in excess of 20 = 0 x (\$09.00) =	0.00
Total Ind. Claims=02; in excess of 03 = 0 x (\$42.00) =	+ 0.00
TOTAL FILING FEE: \$ 370.00	

A check in the amount of \$410.00, is enclosed to cover the total Filing Fee and an Assignment Recordation Fee. The Commissioner is hereby authorized to charge payment of any fees set forth in Sections 1.16 or 1.17 during the pendency of this application, or credit any overpayment, to deposit Account No. 06-1358. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

By:


 Yoon S. Ham, Reg. No. 45,307

Enclosures
 YSH:ecl